

**OKLAHOMA TAX COMMISSION REGULAR MEETING MINUTES**  
**July 20, 2021**

1. The regularly scheduled meeting of the Oklahoma Tax Commission convened at 1:30 p.m., on the above date. Notice of said meeting was posted on December 3, 2020 and the agenda therefor was posted online from and after 1:30 p.m. on July 19, 2021. Chairman Jolley declared the presence of a quorum.

Persons in attendance: Chairman Jolley, Vice-Chairman Paulk, Secretary-Member Prater and Elizabeth Field.

Guest: Secretary Jennifer Grigsby, April Gonzalez, Stacy Pederson and Katy Feaver with LegisOK.com

2. READING OF MINUTES - Secretary-Member Prater moved to approve the minutes of the regular commission meeting on July 13, 2021. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
3. Elizabeth Field presented the transition team report to the Commissioners. No action was taken.
4. Vice-Chairman Paulk moved that the Commission resolve into Executive Session for the purpose of discussing confidential taxpayer matters and proceedings. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

An executive session was held, after which the Commission returned to open meeting.

5. Recommendations from Executive Session:

- 1) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest of \$3,937.11 and delinquent penalty in the amount of \$8,315.40 per VC #0-001-495-377, plus additional penalty in the amount of \$20,000.00 for a total waiver in the amount of \$32,252.51, in Case No. 21-1626006. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 2) Chairman Jolley moved that the Commission cap the interest to the amount of tax and grant a 60 month pay plan on remaining balance,

in Case No. 21-1633314. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 3) Chairman Jolley moved that the Commission grant a partial release, as recommended by the Division, in Case No. PR-20-040. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 4) Chairman Jolley moved that the Commission grant a waiver of delinquent penalty in the amount of \$6,166.88, upon payment of interest, as recommended by the Division, in Case No. 20-1505791. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 5) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$873.23, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting an 18 month pay plan, as recommended by the Division, in Case No. 20-1521428. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 6) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$4,336.43, upon payment of one-half delinquent interest, plus underestimation interest and delinquent penalty, as recommended by the Division, in Case No. 20-1534241. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 7) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$1,364.94, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1544213. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 8) Secretary-Member Prater moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1546201.

Chairman Jolley seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

- 9) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 20-1557621. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 10) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$3,609.66, as recommended by the Division, in Case No. 20-1785162. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 11) Chairman Jolley moved that the Commission deny a waiver request, as recommended by the Division, in Case No. 21-1613265. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 12) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$857.50, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees, as recommended by the Division, in Case No. 20-1521535. Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 13) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$2,465.19, upon payment of one-half delinquent interest, plus delinquent penalty, warrant penalty, filing fees and applicable collection fees; also granting a 12 month pay plan, as recommended by the Division, in Case No. 20-1536870. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.
- 14) Chairman Jolley moved that the Commission cap the interest to the amount of tax per period and grant a waiver of one-half of the recalculated delinquent interest, upon payment of remaining balance; also granting a 48 month pay plan, in Case No. 20-1547792.

Secretary-Member Prater seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

15) Chairman Jolley moved that the Commission grant a waiver of one-half delinquent interest in the amount of \$938.32, as recommended by the Division, in Case No. 20-1553368. Vice-Chairman Paulk seconded the motion. Chairman, aye; Vice-Chairman, aye; Secretary-Member, aye. The motion was declared adopted.

16) Case No. 20-1573812 was stricken at the request of the Commission.

6. The Commissioners, April Gonzalez and Stacy Pederson discussed the “onboarding” process for the next Executive Director. No action was taken.
7. The Commissioners, April Gonzalez and Stacy Pederson discussed the interview process and standardization of questions for executive director candidates before the commission. No action was taken.
8. There was no new business.
9. The meeting was adjourned.

APPROVED:

Laura J. Moore  
Assistant Secretary

  
Clark Jolley, Chairman

Shelly Paulk  
Shelly Paulk, Vice-Chairman

Charles T. Prater  
Charles T. Prater, Secretary-Member